

Producers of Commercials

(a) In General. When a business entity in the business of producing or distributing motion picture, film, ~~or~~ television programming, or television commercials whether broadcast or telecast through the public airwaves, by cable, direct or indirect satellite transmission, or any other means of communication, either through a network (including owned and affiliated stations) or through an affiliated, unaffiliated, or independent television broadcasting station has income from sources both within and without this state, the amount of business income from sources within this state shall be determined pursuant to this regulation. This regulation does not apply to a business entity which earns receipts from the provision of cable television services.